

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
SEARS HOLDINGS CORPORATION, <i>et al.</i>,)	Case No. 18-23538 (RDD)
)	
Debtors.)	
)	

**NOTICE OF APPEARANCE, REQUEST FOR SERVICE
OF PAPERS AND RESERVATION OF RIGHTS**

NOTICE IS HEREBY GIVEN of the appearance of Matthew H. Sommer, Assistant Attorney General, as counsel for the North Carolina Department of Revenue (hereinafter, "Revenue"), a party in interest in the above-captioned bankruptcy proceeding, without waiving any jurisdictional objections.

NOTICE IS FURTHER GIVEN that pursuant to F.R. Bank. P. 2002, 3017 and 9007, and 11 U.S.C. §1109(b), all notices and papers required to be served in this case be served as follows:

Matthew H. Sommer
Assistant Attorney General
Revenue Section
Post Office Box 629
Raleigh, NC 27602-0629

NOTICE IS FURTHER GIVEN that it is the intention of Revenue and the undersigned counsel that neither this Notice of Appearance, nor any later appearance, claim or pleading, shall constitute a waiver of any rights, claims, actions, defenses, setoffs or recoupments to which Revenue is or may be entitled in law or equity, including, without limitation, any and all defenses based upon sovereign immunity and the Eleventh Amendment of the United States Constitution.

Dated: November 15, 2021.

Respectfully submitted,

/s/Matthew H. Sommer
Matthew H. Sommer
Assistant Attorney General
Office of the North Carolina Attorney General
Revenue Section
Post Office Box 629
Raleigh, North Carolina 27602-0629
Telephone: (919) 716-6550
N.C. Bar No.: 51004
Email: msommer@ncdoj.gov

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CERTIFICATION OF SERVICE/NOTICE OF ELECTRONIC FILING

I, the undersigned, do hereby certify that I am at least eighteen (18) years of age, not a party to this action, and under no legal disability, and that on the date set out below, I caused to be served the attached document, filed electronically through the CM/ECF System, which caused all parties or counsel requesting notice to be served by electronic means on the date of filing.

Dated: November 15, 2021.

JOSHUA H. STEIN
Attorney General

/s/ Matthew H. Sommer
Matthew H. Sommer, N.C. Bar No.: 51004
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